

ORDINANCE NO. 865
BUDGET AND APPROPRIATION ORDINANCE
2019 - 2020

AN ORDINANCE ADOPTIING THE COMBINED ANNUAL BUDGET AND APPROPRIATION OF FUNDS FOR THE ZION PARK DISTRICT, LAKE COUNTY, ILLINOIS FOR THE FISCAL YEAR BEGINNING ON THE 1ST DAY OF MAY, 2019 AND ENDING ON THE 30TH DAY OF APRIL, 2020.

BE IT ORDAINED BY THE BOARD OF PARK COMMISSIONERS (THE "BOARD") of ZION PARK DISTRICT (THE "DISTRICT"), LAKE COUNTY, ILLINOIS:

SECTION I:

It is herby found and determined:

- This Board has heretofore caused to be prepared a combined annual Budget and Appropriation
- (a) Ordinance in tentative form, which Ordinance has been conveniently available for public inspection for at least thirty days prior to final action hereunder:

- A public hearing was held at 2400 Dowie Memorial Drive, Zion, Illinois on the 20th day of June 2019, on said Ordinance, notice of said hearing having been given by publication in the Lake County News-Sun, being a newspaper published within this District at least one week prior to such hearing; and,
- (b)

- That all other legal requirements for the adoption of the Annual Budget and Appropriation
- (c) Ordinance of this District for the fiscal year beginning May 1, 2019 and ending April 30, 2020, have heretofore been performed.

SECTION II:

The following sums of money, or so much thereof as may be authorized by law for the following objects and purposes, be and the same are hereby budgeted and appropriated for the fiscal year beginning on the 1st day of May, 2019 and ending on the 30th day of April, 2020.

1. GENERAL CORPORATE FUND

1. General and Administrative

1. Salaries & Wages	\$	340,000.00	
2. Public Information		3,000.00	
3. Utilities		28,000.00	
4. Group Health & Life Insurance		120,000.00	
5. Office Expense		85,000.00	
6. Legal Fees & Professional Services		60,000.00	
7. Seminars and Education		28,000.00	
8. Dues & Subscriptions		13,000.00	
9. Office Supplies		20,000.00	
10. Supplies		18,000.00	
11. New Equipment		12,000.00	
12. Transfer to Construction Fund		100,000.00	
Sub-total: General and Administrative			\$ 827,000.00

2. Park Maintenance

1. Salaries & Wages	\$	560,000.00	
2. Gasoline & Utilities		55,000.00	
3. Group Health & Life Insurance		135,000.00	
4. Seminars and Education		10,000.00	
5. Equipment Maintenance		80,000.00	
6. Maintenance Supplies		75,000.00	
7. New Equipment		120,000.00	
Sub-total: Park Maintenance			\$ 1,035,000.00

3. Park Improvements and Construction

1. Labor	\$	18,000.00	
2. Material		275,000.00	
3. New Construction		125,000.00	
4. New Equipment		80,000.00	
5. Planning		10,000.00	
Sub-total: Park Improvements and Construction			\$ 508,000.00

4. Acquisition New Park Lands

1. Purchase Price	\$	30,000.00	
2. Accrued Real Estate Taxes		3,000.00	
3. Legal Fees		3,000.00	
4. Title Insurance		3,000.00	
5. Land Survey		3,000.00	
6. Appraisal		4,000.00	
Sub-total: Acquisition New Park Lands			\$ 46,000.00

General Fund Total Expenditures \$ 2,416,000.00

Revenue:

Real Estate Tax Levy	\$	1,064,974.14	
Other		1,351,025.86	
General Fund Total Revenue			<u>\$ 2,416,000.00</u>

2. RECREATION FUND

1. Administrative & Programming

1. Supervisory Salaries	\$	350,000.00	
2. Concession Wages		6,000.00	
3. Buildings & Grounds Maintenance Wages		200,000.00	
4. Leadership Wages & Contractors		368,000.00	
5. Public Information		40,000.00	
6. Gasoline & Utilities		140,000.00	
7. Group Health & Life Insurance		210,000.00	
8. Organization Dues, Seminars, Education		13,000.00	
9. Maintenance of Equipment		40,000.00	
10. Building Maintenance (Supplies & Services)		68,000.00	
11. Park Improvements		60,000.00	
12. Supplies		130,000.00	
13. Food Cost		20,000.00	
14. Rental Expense		4,000.00	
15. Tax Expense		2,000.00	
16. Special Events & Trips		60,000.00	
17. Sr. Citizens		40,000.00	
18. New Equipment		20,000.00	
19. Charge card fees		13,000.00	
20. Transfer to Construction		100,000.00	
21. Transfer to Special Recreation		55,000.00	
22. Transfer to Pool		80,000.00	
Sub-total: Administrative & Programming			<u>\$ 2,019,000.00</u>

2. Port Shiloh Swimming Pool

1. Supervisory Salaries	\$	15,000.00	
2. Concession & Admission Wages		10,000.00	
3. Maintenance Wages		9,000.00	
4. Lesson Wages		20,000.00	
5. Guard Wages		60,000.00	
6. Public Information		2,000.00	
7. Utilities		35,000.00	
8. Seminars & Education		9,000.00	
9. Maintenance Supplies & Repairs		20,000.00	
10. Operational Supplies		12,000.00	
11. Food Cost		6,000.00	
12. Merchandise Cost		1,000.00	
13. Tax Expense		1,000.00	
14. Special Events		2,000.00	
15. New Equipment		4,000.00	
Sub-total: Port Shiloh Swimming Pool			\$ 206,000.00

3. Shiloh Golf Course

1. Clubhouse Wages	\$	32,000.00	
2. Maintenance Wages		65,000.00	
3. Public Information		4,000.00	
4. Gasoline & Utilities		30,000.00	
5. Health Insurance		7,000.00	
6. Organization Dues, Seminars, Education		2,000.00	
7. Building Maintenance Supplies		5,000.00	
8. Operational Supplies		9,000.00	
9. Awards Program		5,000.00	
10. Food Cost		8,000.00	
11. Merchandise Cost		4,000.00	
12. Tax Expense		2,000.00	
13. Golf Cart Lease		16,000.00	
14. Credit Card Fees		4,000.00	
15. Special Events		7,000.00	
16. New Equipment		8,000.00	
17. Equipment Maintenance Supplies		15,000.00	
18. Grounds Maintenance		22,000.00	
19. Course Improvement / Construction		10,000.00	
Sub-total: Shiloh Golf Course			\$ 255,000.00

Recreation Fund Total Expenditures \$ 2,480,000.00

Revenue:

Real Estate Tax Levy	\$	1,125,829.80	
Other		1,354,170.20	
Recreation Fund Total Revenue			<u>\$ 2,480,000.00</u>

3. MUSEUM FUND

1. Supervisory Salaries	\$	17,000.00	
2. Maintenance Wages		9,000.00	
3. Operational Wages		11,000.00	
4. Public Information		1,000.00	
5. Utilities		16,000.00	
6. Equipment Maintenance & Repairs		4,000.00	
7. Building Maintenance Supplies		2,000.00	
8. Supplies		5,000.00	
9. Ground Maintenance Supplies		2,000.00	
10. New Equipment		4,000.00	
Museum Fund Total Expenditures			<u>\$ 71,000.00</u>

Revenue:

Real Estate Tax Levy	\$	15,213.92	
Other		55,786.08	
Museum Fund Total Revenue			<u>\$ 71,000.00</u>

4. POLICE / RANGER FUND

1. Supervisory & Ranger Wages	\$	73,000.00	
2. Seminars, Education & Training		6,000.00	
3. Equipment & Vehicle Maintenance		3,000.00	
4. Gasoline & Oil		4,000.00	
5. Supplies		6,000.00	
6. New Equipment		6,000.00	
Police / Ranger Fund Total Expenditures			<u>\$ 98,000.00</u>

Revenue:

Real Estate Tax Levy	\$	46,889.29	
Other		51,110.71	
Police / Ranger Fund Total Revenue			<u>\$ 98,000.00</u>

5. <u>PAVING AND LIGHTING FUND</u>		
1. Paving and Lighting Expenditures	\$ 40,000.00	
Paving and Lighting Fund Total Expenditures		<u>\$ 40,000.00</u>
Revenue:		
Real Estate Tax Levy	\$ 15,213.92	
Other	24,786.08	
Paving and Lighting Fund Total Revenue		<u>\$ 40,000.00</u>
6. <u>AUDIT FUND</u>		
1. Audit Fees	\$ 17,000.00	
Audit Fund Total Expenditures		<u>\$ 17,000.00</u>
Revenue:		
Real Estate Tax Levy	\$ 15,213.92	
Other	1,786.08	
Audit Fund Total Revenue		<u>\$ 17,000.00</u>
7. <u>SOCIAL SECURITY FUND</u>		
1. Employer FICA Taxes	\$ 200,000.00	
Social Security Fund Total Expenditures		<u>\$ 200,000.00</u>
Revenue:		
Real Estate Tax Levy	\$ 130,839.68	
Other	69,160.32	
Social Security Fund Total Revenue		<u>\$ 200,000.00</u>
8. <u>ILLINOIS MUNICIPAL RETIREMENT FUND</u>		
1. Employer IMRF contributions	\$ 265,000.00	
Illinois Municipal Retirement Fund Total Expenditures		<u>\$ 265,000.00</u>
Revenue:		
Real Estate Tax Levy	\$ 125,666.95	
Other	139,333.05	
Illinois Municipal Retirement Fund Total Revenue		<u>\$ 265,000.00</u>

9. PUBLIC LIABILITY INSURANCE FUND

1. Liability Management Wages	\$	15,000.00	
2. Liability & Workmen's Comp. Insurance	\$	130,000.00	
3. Seminars, Education, Training	\$	5,000.00	
4. Safety Supplies & Equipment	\$	14,000.00	
5. Alarm Monitoring	\$	9,000.00	
6. New Equipment	\$	15,000.00	
7. IL Unemployment	\$	25,000.00	
Public Liability Insurance Fund Total Expenditures			<u>\$ 213,000.00</u>

Revenue:

Real Estate Tax Levy	\$	167,353.08	
Other		45,646.92	
Public Liability Insurance Fund Total Revenue			<u>\$ 213,000.00</u>

10. SPECIAL RECREATION FUND

1. Supervisory Salaries	\$	35,000.00	
2. Leadership Wages		30,000.00	
3. Public Information		9,000.00	
4. Liability Insurance		5,000.00	
5. Legal Fees		1,000.00	
6. Organization Dues, Seminars, Education		2,000.00	
7. Gasoline & Oil		3,000.00	
8. Operational Supplies, Programs, & Events		20,000.00	
9. Payments to SRSNLC		95,000.00	
10. Capital Outlay		15,000.00	
11. Contractual Services		5,000.00	
Special Recreation Fund Total Expenditures			<u>\$ 220,000.00</u>

Revenue:

Real Estate Tax Levy	\$	5,501.36	
Other		214,498.64	
Special Recreation Fund Total Revenue			<u>\$ 220,000.00</u>

11. BOND & INTEREST FUND

1. Principal & Interest Payments	\$	650,000.00	
2. Transfer to Construction Fund		300,000.00	
3. Issuance Costs		15,000.00	
Bond and Interest Fund Total Expenditures			<u>\$ 965,000.00</u>

Revenue:

Real Estate Tax Levy	\$	603,962.05	
Other		361,037.95	
Bond and Interest Fund Total Revenue			<u>\$ 965,000.00</u>

12. SHEPHERD'S CROOK GOLF COURSE FUND

1. Clubhouse Salaries & Wages	\$	315,000.00	
2. Maintenance Salaries & Wages		290,000.00	
3. Public Information		20,000.00	
4. Utilities		60,000.00	
5. Group Health & Life Insurance		85,000.00	
6. Organization Dues, Seminars, Education		10,000.00	
7. Building Maintenance		25,000.00	
8. Operational Supplies		20,000.00	
9. Food & Beverage Cost		125,000.00	
10. Merchandise Cost		43,000.00	
11. Golf Cart Lease		60,000.00	
12. Tax Expense		23,000.00	
13. Special Events		25,000.00	
14. Credit Card Fees		26,000.00	
15. Administrative Costs		38,000.00	
16. Intergovernmental Agreement		20,000.00	
17. Equipment Maintenance Supplies		60,000.00	
18. Grounds Maintenance		120,000.00	
19. Building & Property Improvements		250,000.00	
20. New Equipment		165,000.00	
21. Course Improvements		50,000.00	
Shepherd's Crook Golf Course Fund Total Expenses			<u>\$ 1,830,000.00</u>

Shepherd's Crook Golf Course Fund Total Revenue \$ 1,830,000.00

13. CONSTRUCTION FUND

1. New Equipment	\$	40,000.00	
2. Building Improvements & Construction		580,000.00	
3. Engineering & Architect Fees		20,000.00	
4. Grounds Improvements		80,000.00	
Construction Fund Total Expenditures			<u>\$ 720,000.00</u>

Construction Fund Total Revenue \$ 720,000.00

SUMMARY OF FUNDS
Fiscal Year 2019 - 2020

1. General Corporate	\$ 2,416,000.00
2. Recreation	2,480,000.00
3. Museum	71,000.00
4. Police / Ranger	98,000.00
5. Paving and Lighting	40,000.00
6. Audit	17,000.00
7. Social Security	200,000.00
8. Illinois Municipal Retirement Fund	265,000.00
9. Public Liability Insurance	213,000.00
10. Special Recreation	220,000.00
11. Bonds	965,000.00
12. Shepherd's Crook Golf Course	1,830,000.00
13. Construction	720,000.00
Total All Funds	\$ 9,535,000.00

SECTION III.

Each of said sums of money and the aggregate thereof are deemed necessary by this Board to defray the necessary expenses and liabilities of this District during the fiscal year beginning May 1, 2019 and ending April 30, 2020 for the respective purposes set forth.

SECTION IV.

All unexpended balances of the appropriations for the fiscal year ending April 30, 2019 and prior years are hereby specifically reappropriated for the same general purposes for which they were originally made and may be expended in making up an insufficiency or any other items provided in this Appropriation Ordinance, pursuant to law.

SECTION V.

The receipts and revenue of said district derived from sources other than taxation and not specifically appropriated, shall constitute the general corporate fund and shall first be placed to the credit of such fund.

SECTION VI.

Pursuant to the law, the following determinations have been made are hereby made part of the aforementioned budget:

- (a) An estimate of cash on hand at the beginning of the fiscal year is: \$ 3,291,898.00
- (b) An estimate of the cash expected to be received during the fiscal year from all sources is: \$ 7,362,065.00
- (c) An estimate of expenditures contemplated for the fiscal year is: \$ 7,689,905.00
- (d) An estimate of cash expected on hand at the fiscal year-end is: \$ 2,964,058.00
- (e) An estimate of the amount of taxes to be received during the fiscal year is:

(1)	Real Estate Tax	\$	3,316,658.11
(2)	Corporate Tax		240,000.00
	Total Taxes	\$	<u>3,556,658.11</u>

SECTION VII.

All ordinances, or parts of ordinances, conflicting with any of the provisions of this ordinance be and the same are hereby repealed. If any item or portion of this Budget and Appropriation Ordinance is for any reason held invalid, such decision shall not affect the validity of the remaining portion of such item or the remaining portion of this ordinance.

SECTION VIII.

This ordinance shall be in full force and effect from and after its passage and approval as required by law.

Passed by the Board of Park Commissioners of Zion Park District
this 20th day of June 2019.

ROLL CALL VOTE:

(seal)

AYES: _____

NAYS: _____

ABSENT AND NOT VOTING: _____

President

ATTEST: _____
Secretary

STATE OF ILLINOIS)
)
COUNTY OF LAKE)

ESTIMATE OF REVENUES FOR FISCAL YEAR
2019 - 2020 OF ZION PARK DISTRICT

The following is an estimate of revenues, by source, anticipated to be received by Zion Park District, Lake County, Illinois, during the fiscal year 2019 - 2020:

SOURCE	AMOUNT
1) Real Estate Taxes	\$ 3,316,658
2) Corporate Replacement Taxes	240,000
3) Fees & Charges	2,365,140
4) Tipping Fees	500,000
5) Interest Income	75,237
6) Concession Income	318,700
7) Grants & Donations	240,000
8) Proceeds from Bond Sale	<u>306,330</u>
Total	<u>\$ 7,362,065</u>

The undersigned, being Chief Fiscal Officer of Zion Park District, hereby certifies that the foregoing is an estimate of revenues to be received by Zion Park District during the fiscal year 2019 - 2020.

Dated: _____

Eric Bradley, CPA
Chief Fiscal Officer

(SEAL)

